Note: The CPE Fields of Study curriculum is divided into twenty three subject matter areas. These fields represent the primary knowledge and skill areas needed by accounting licensees to perform professional services in all fields of employment. Sessions that offer CPE credit list the Field of Study in red.

Thursday, October 12, 2006

4:00 pm–8:00 pm  Registration
7:00 pm–8:00 pm  Welcome Reception

Friday, October 13, 2006

7:00 am–5:00 pm  Registration
7:30 am–8:15 am  Buffet Breakfast (Complimentary for hotel guests)
8:30 am–9:00 am  Welcome and Introductions
9:00 am–10:30 am  Paper Session 1.0 Minorities Accountants in the Academy and the Profession

Personnel/HR
Moderator: Georgia Saemann, University of Wisconsin—Milwaukee

The Distribution of Minority Accounting Ph.D.s
Cheryl L. Allen (Morehouse College), Jennifer Joe (Georgia State University) and Harold T. Little (Western Kentucky University)

The Professional Experiences of African-American Accountants
Marcia Annisette (York University), Frank Ross (Howard University), Jean T. Wells (Howard University) and Lynette Wood (Virginia Tech University)

Top 10 Cities for Minority CPAs
Lynette I. Wood (Virginia Tech University) and Cynthia Jackson (Northeastern University)
10:30 am–10:45 am Break

10:45 am–12:15 pm Concurrent Session 1.1 Tax Matters

Taxes

Moderator: Mark Dawkins, University of Georgia

The Impact of Income Tax Rates on the Economic Development of Botswana
Bonu N. Swami (University of Botswana) and Pedro P. Motau (University of Botswana)

Tax Exemption and Racially Discriminatory Private Schools in the United States: 1945-1982
Gwendolyn McFadden-Wade (North Carolina A&T University) and Jean Wells (Howard University)

Tax Service Fees and Auditor Independence: Evidence from Going-Concern Audit Opinions Prior to Bankruptcy Filings
Dahlia Robinson (Arizona State University)

Concurrent Session 1.2 Issues in Higher Education Administrative Practice

Moderator: Kevin L. James, Middle Tennessee State University

Academic Accreditation at Historically Black Colleges and Universities: The Role of Accounting and Governance Factors
Kathryn K. Epps (Kennesaw State University), Cheryl L. Allen (Morehouse College) and L. Buky Folami (Bryant University)

HCBU Accounting Programs on the Move
Charles Malone (Bentley College), Diana Robinson (North Carolina A&T University) and Akhilesh Chandra (University of Akron)

Equality of Opportunity, Affirmative Action and Business College Admissions
Matt Anderson (Michigan State University)

12:30 pm–2:00 pm Luncheon - Speaker: Dr. Johnnie L. Clark

Personal Development
Retired Accounting Professor and Practitioner

2:00 pm–3:30 pm Concurrent Sessions 2.1 Financial Reporting and Investor Behavior

Finance

Moderator: Raymond Elson, Valdosta State University

Assessing the Relative Predictive Ability, Valuation Relevance, Informativeness, and Persistence of S&P's Core Earnings, GAAP Operating Earnings, and I/B/E/S Pro Forma Earnings
Mark Dawkins (University of Georgia)

Us vs Them: Perceptions of Financial Statements
Steve Olshewsky (Temple University)

Arbitrage Opportunities In Intraday Trading Between Futures, Options And Cash Markets - Case Study on NSE India
Hiren M. Maniar (Bhavnagar University) and Rajesh Bhatt (Bhavnagar University)

Concurrent Session 2.2 Accounting Development Accounting
Moderator: Georgia Saemann, University of Wisconsin —Milwaukee

Forensic Accounting, Evolution, Need and Application in Botswana
Bonu N. Swami (University of Botswana) and Ernest G. Kitindi (University of Botswana)

Who’s Voice is it Anyway? Rethinking the Oral History Method in Accounting Research on Race/Ethnicity
Soon Nam Kim (University of Saskatchewan)

Require Pictures of the Board of Directors?
Wanda K. Causseaux (Valdosta State University), Leisa L. Marshall (Valdosta State University), and Tim R. Wiseman (Webber International University)

3:30 pm–3:45 pm Break

3:45 pm–5:00 pm Paper Session 2.0 Career Choice and Workplace Considerations Personnel/HR
Moderator: Kathryn K. Epps, Kennesaw State University

Minority Students’ Perception of The Introductory Accounting Course and The Choice of Accounting as a Major
Nana Amoah (Morgan State University) and Abdul Aziz (Morgan State University)

Race and Work Values and Accounting as a Career Choice
Kevin L. James (Middle Tennessee State University) and Cecil Hill (Jackson State University)

Potential for Failure in the Audit Industry if the Economy Declines
Lisa Owens (Clemson University)

5:15 pm–6:15 pm General Session: The Use of Cases in Teaching Accounting Communications
Moderator: Emmanuel O. Onifade, Morehouse College
Speaker: William Stammerjohn, Louisiana Tech

5:15 pm–6:15 pm  Forum Papers
Accounting

Impact of Block Trading in Futures and Options Market
Hiren M. Maniar (Bhavnagar University)
CPAs vs Attorney’s Evaluation of Tax Matters: Rules vs Concepts
Steve Olshewsky (Temple University)

6:00 pm–7:30 pm  Reception: Sponsored by Ernst and Young

Saturday, October 14, 2006

7:00 am–11:30 am  Registration
8:00 am–8:50 am  Buffet Breakfast (Complimentary for hotel guests)
9:00 am–10:00 am  Panel Session 1.0 Increasing the Success of Minority Faculty in the Accounting Education Process
Business Management & Organization
Moderator: Clarence Coleman, Winthrop University

Panelists:
Clarence Coleman (Winthrop University)
Mark Dawkins (University of Georgia)
Maria Caban-Garcia (University of South Florida)
Ida Robinson-Backmon (North Carolina A&T State University)
Tony Tinker (Baruch College)

10:00 am–10:30 am  Break
10:30 am–12:30 pm  Panel Session 2.0 Roundtable of Journal Editors
Specialized Knowledge and Applications
Moderator: Cheryl L. Allen, Morehouse College

Panelists:
Paul Williams, University of North Carolina:
Accounting and Public Interest
Gary Previtts, Case Western University:
Research in Accounting Regulation

11:45 am–1:00 pm  Business Meeting
1:00 pm  Box Lunch

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The American Accounting Association program levels offered during the meeting will include basic, intermediate, advanced, overview and update. A number of NASBA Fields of Study will be offered and provided on the CPE verification form, along with CPE credit hours earned.

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